IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

MONDAY, THE 18TH DECEMBER 2006 / 27TH AGRAHAYANA 1928

WP(C).No. 33542 of 2006(R)

PETITIONER:

E.J.JOY ALIAS GEORGE JOSEPH,
ELAVUNKAL HOUSE,
ELAMAKKARA.

BY ADV. SMT.S.K.DEVI

RESPONDENTS:

1. THE ASST. COMMISSIONER
(WORKS CONTRACT),
O/O. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

2. THE INTELLIGENCE OFFICER (IB),
DEPT. OF COMMECIAL TAXES,
MATTANCHERRY.

BY GOVT.PLADER SRI JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R.RAMAN, J.

W.P.(C).NO.33542 OF 2006

Dated this the 18th day of December, 2006

JUDGMENT

This writ petition is filed challenging the assessment orders passed under the K.G.S.T. Act. Petitioner has got an alternative remedy by filing an appeal. Even though it is contended that the petitioner did not get sufficient opportunity to produce the account books, that is also a ground which can be urged before the Appellate Authority.

In such circumstances, without prejudice to such right of the petitioner, this writ petition is dismissed.

P.R.RAMAN,
JUDGE.

kcv.